ശ്വാസം ഇല്ലാതെകണ്ടുള്ള ഒരു നന്മയും ലോകത്തിൽ ഉണ്ടായിട്ടില്ല. അതു തീച്ചയായും പറയാൻസാധിക്കും. നിരീശ്വരവാദികൾപോലും തങ്ങൾ അറിയാതെതന്നെ ആത്മാവിൽ വിശ്വസിക്കുന്നു. അതുകൊണ്ടുതന്നെയാണ് ത്യാഗം, സഹോദരസ്നേഹം മുതലായ മറ്റു ഗുണങ്ങൾ ഉണ്ടാകുന്നതു്. ഇത്രമാത്രം പറഞ്ഞിട്ടു് ഞാൻ പ്രമേയത്തെ ബലമായി പിന്താങ്ങുന്നു.

The House rose for lunch at 2 p. m. and met again at 3 p. m. with the Deputy President in the Chair.

Mr. I. N. Menon.—I just want to say one word. From the speeches which I have heard on this floor I find it very difficult to bring myself that there is any difference between the Members who have spoken; and, as for the Government, they have in toto accepted it. But the only difficulty that was felt was with regard to the giving of moral instruction. I gather that the difficulty is in the selection of suitable text-books by means of which the ideals may be taught. I do not think it will be possible to do this all of a sudden and this question of the selection of text-books may be placed before the Committee in due course.

Mr. K. Mohamed Seethi.—On a point of information. A committee was appointed to enquire into the desirability of imparting religious instruction in schools some time ago. May I know whether the report of the Committee has been received?

Mr. I. N. Menon.—The report of the Committee has been received and I propose to submit a report to the Government very shortly.

Mr. C. V. Kuriyan.—I may suggest one or two text-books. There is a book called Miss. Johnson's "Heart of Children". Any how, I don't press this resolution.

Resolution was withdrawn with leave of the House.

Deputy President.—The next resolution stands in the name of Mr. C. A. Kunjunni Raja.

8. Panchayat Allotments be made Non-lapsable.

Mr. C. A. Kunjunni Raja.—Sir, the resolution is this:

"This Council recommends that Panchayat allotments be made non-lapsable."

Sir, there was an identical resolution in this Council in Kumbham 1104. The Government did not oppose it then. The only statement made by the spokesman of the Government was that the whole matter was considered by the Special Finance Committee and that they were waiting for the final orders on that matter. Subsequently when orders were passed the resolution was rejected. The main reason given was that Panchayats themselves were responsible for these lapses and that the Government was not responsible for the same. What generally takes place in these matters has been explained in great detail when

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moving that resolution. Panchayatdars are asked to submit budgets and they do not know at the time of the preparation of their budgets what all items they will be able to get and they include large items without specifying the actual cost of the work. The Budget goes to the Panchayat Office and there they make some selection and cut so many of these items and they make their own recommendations. When it comes to the Huzur some of the items are again omitted during the preparation of the budget and the items are finally selected. The budget is placed before this Council and most of the items are passed. Then the reverse process begins. It takes one or two months before communications are sent to the Head of the Department to enable him to know which are the items the Government has been pleased to grant. Then it will take some more time to communicate the matter to the Panchayats. The Panchayatdars are then asked to submit detailed estimates. Before they make detailed estimates it will take some time. The detailed estimate has to be sent back to the Head of the Department for his approval. Then tenders have to be invited. This process takes very nearly nine months of the early part of the year and the work is generally done during the last three months in the rainy season and large amounts lapse for want of time to complete the works. Some 30 to 40 thousand rupees every year is found to have lapsed during the last three years and in answer to one of the questions, it is stated that in the year 1099—117 items, in 1100—43, in 1101—45, in 1102—320, in 1103—240, and in 1104-148 items, have lapsed. Most of the items in the Panchayat are not fresh items. Fresh items are the original works and most of these works are not finished and these fresh original works generally lapse. If these allotments are given to Panchayats without lapse they can make use of the fund, even if the work is not done in a particular year by utilising the same next year. The Special Finance Committee has also recommended that the Panchayat allotment should be made non-lapsable. Under these circumstances I move that this resolution may be accepted by this House.

Mr. A. Eachara Menon.—I second it.

Mr. K. Krishna Pisharodi.—Sir, in rising to oppose the resolution I have to point out that an identical resolution was moved by the Hon'ble Member on a previous occasion; but the Government could not accept the same in view of the practical difficulties that may have to be confronted in the application of the recommendation. They explained the situation as follows:

Government consider that much of the remedy to prevent the lapses of Panchayat Grants should come from within the

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Panchayats themselves. Lapses are inevitable in the present state of the Panchayats in the State. These will be minimised gradually as they gain greater experience. Further, if the recommendation is accepted, it is likely to render the Panchayats less prompt in the execution of the works than they are at present, as they can rest assured of the lapsed grants in the succeeding years to carry on the works leisurely as they like. Government regret that the resolution cannot be accepted.

I shall now proceed to explain the matter more fully as it strikes me.

I think it will be generally agreed that, if the resolution either promotes greater administrative efficiency or ensures larger public utility, it would be one worthy of acceptance; but I doubt very much whether the resolution contributes to either.

Before entering on the merits of the resolution, I have to state that lapsing of Panchayat allotments is not after all so large as one would be led to believe from the resolution. The amounts lapsed during the last five years were:—

1101	Rs.	23,862
1102		29,663
1103		39,438
1104		36,926
1105		6,355

It may be seen that the amount which lapsed in 1105 was very small.

Such lapses are in a way unavoidable and inevitable in every branch of human administration. Even now allotments for works are not generally allowed to lapse, but for the intervention of circumstances which could not be foreseen at the time of the preparation of the budget. For such works as are ascertained to be impossible of being taken up in any particular year, necessary provision can be and is made in the budget of the succeeding year, as far as possible. In order to avoid lapses of grant in any year for any work, transfers are also made for other works of more or less urgent nature. If they are to be made non-lapsable only two courses are open to us from an account point of view.

i. The unspent allotments of a year have to be credited to a suspense account under a debt head at the end of the year which can be done only by debiting the unspent amounts to the proper service heads. This would mean the debit of the amount before the work is actually done which is defective from an account point of view. It would further involve complicated procedure of allocation and scrutiny when the expenditure is actually incurred in the succeeding year or years, or

ii. the total of the grant for a year may be transferred at

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the beginning of the year to a new fund called *Panchayat Fund* and treated as a Personal Deposit Account under the Debt heads. I note that in Mysore a similar fund called *Road Fund* has been opened lately. In his speech introducing the budget of 1929—30 the Diwan of Mysore observed—"You have already heard that Government have recently instituted a Road Fund. Into this will be paid all realisations from tolls, and fees levied on motor transport and these will be supplemented by suitable grants from Government so as to provide a sum of at least 11 lakhs a year for expenditure on roads and bridges. This annual grant will not be allowed to lapse and any sum that is not expended in one year will be carried forward as part of the fund for expenditure in the next". Here too such a procedure could be adopted in regard to Panchayats if Government were convinced of the necessity.

But on the merits of the question, I am of opinion that the general utility of the measure proposed in the resolution is problematical and in some ways even harmful. The system proposed, tends to the 'departmentalisation', if I may so term it, of finance while, on the one hand, this will fetter the hands of the Government in the free and equitable disposal of funds according to the urgency of demand of the various departments, on the other hand, it is also likely to place a premium on the laxity of these bodies, in that they would become sure that even if they do not carry through their budget programme, they can rest assured of the lapsed amounts in the coming years to carry on such works, as they would like to do and that leisurely. The remedy proposed may thus even become worse than the evil and the result, not after all very conducive to the good of the Panchayats themselves.

The separation of the Panchayats from Agriculture now given effect to, may reduce such lapses to a minimum and then the very *raison de etre* of the resolution may disappear. In these circumstances I regret that it may not be possible to accept the resolution.

Dr. A. G. Menon.—May we know what were the amounts sanctioned for these years? I would like to know from the Hon'ble the Finance Member what were the sums allotted. If he cannot give the exact figures, give us a percentage, roughly. Only lapses were mentioned.

Mr. K. Krishna Pisharodi.—I am only very particular about last year, since the lapse was only 6 thousand and odd.

Dr. A. G. Menon.—We were very particular from the beginning.

Dr. A. R. Menon.—When the lapse was 40 thousand rupees what was the total amount budgetted for?

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Mr. I. Raman Menon.—A lakh and 8 thousand. The allotments were going up year by year from 1100. Originally it was a lakh of rupees in 1098 and 1099 and it gradually rose and this year it is one lakh and ninety thousand.

Dr. A. G. Menon.—What were the amounts budgetted for the period of lapses mentioned in the Finance Member's speech?

Mr. K. Krishna Pisharodi.—In 1104 when the lapse was 36 thousand, the budget allotment was 1,84,664.

Mr. C. A. Kunjunni Raja.—It is the original works that lapse. Much of this is for recurring expenditure.

Mr. I. Raman Menon.—Recurring expenditure is very small when compared with the original works.

Dr. A. G. Menon.—If a percentage of the lapse is given, these questions would not have arisen.

Mr. K. Krishna Pisharodi.—In 1105 out of the allotment of rupees two lakhs and five thousand, the lapse was only six thousand and odd. What I say is, we are improving.

Dr. A. G. Menon.—It is yet to be seen. If you were to take the figure for the year before last, you will find that it is more than that of the previous year.

Mr. C. A Kunjunni Raja.—May I know the amount that has been spent by transfer of allotment ? Some of the items budgetted for, were not taken up and the amount was transferred without the knowledge of the Council in 1105.

Deputy President.—They have not the necessary figures here,

Dr. A. G. Menon.—It is a pity, Sir, that they have not got it to-day when they know that a resolution is here and that it would come up for discussion. If a percentage is given, then there would be no difficulty.

Dr. A. R. Menon.—Was there any transfer of allotment ?

Mr. K. Krishna Pisharodi.—Transfer is in the same head and in the Panchayats alone.

Deputy President.—Do you press the resolution, Mr. Raja?

Mr. C. A. Kunjunni Raja.—I want the sense of the House to be taken. I don't withdraw the resolution.

Deputy President.—Have you anything to say on this, Mr. Raman Menon?

Mr. I. Raman Menon.—I have nothing more to add.

The resolution was put to the vote of the House and carried. On a poll being taken, it was found that 17 voted for and 13 against, the Government remaining neutral.

9. Recreation Clubs.

As the mover was absent, the following resolution and the amendment on it were considered withdrawn.

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